

107TH CONGRESS  
2D SESSION

# H. R. 4835

To amend the Internal Revenue Code of 1986 to provide that the harbor maintenance tax is applied to certain ports that import cargo exceeding \$100,000,000 in value per year.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 23, 2002

Mr. CAPUANO (for himself, Mr. DELAHUNT, Mr. NEAL of Massachusetts, Mr. MARKEY, and Mr. LYNCH) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that the harbor maintenance tax is applied to certain ports that import cargo exceeding \$100,000,000 in value per year.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. APPLICATION OF HARBOR MAINTENANCE TAX**  
4 **TO CERTAIN PORTS IMPORTING CARGO EX-**  
5 **CEEDING \$100,000,000 IN VALUE.**

6 (a) IN GENERAL.—Section 4462(a)(2) of the Internal  
7 Revenue Code of 1986 (defining port) is amended by add-  
8 ing at the end the following new subparagraph:

1 “(D) SPECIAL RULE FOR FACILITIES USED  
2 TO TRANSPORT IMPORTED CARGO WORTH MORE  
3 THAN \$100,000,000 IN A CALENDAR YEAR.—

4 “(i) IN GENERAL.—The exception  
5 under subparagraph (B) shall not apply  
6 for a calendar year if for any preceding  
7 calendar year after 2001 the channel or  
8 harbor was used to transport commercial  
9 cargo entering the United States with an  
10 aggregate value exceeding \$100,000,000.

11 “(ii) REINSTATEMENT OF EXCEP-  
12 TION.—Clause (i) shall cease to apply to  
13 any calendar year which is after a period  
14 of 3 consecutive calendar years in which—

15 “(I) the aggregate value of such  
16 cargo was \$100,000,000 or less dur-  
17 ing each year, and

18 “(II) no Federal funds were used  
19 for construction, maintenance, or op-  
20 eration.

21 “(ii) DURATION OF REINSTATE-  
22 MENT.—Clause (ii) shall continue to apply  
23 to each calendar year after the first cal-  
24 endar year to which such clause applies  
25 only so long as the aggregate value of such

1 cargo was \$100,000,000 or less during the  
2 preceding calendar year.”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall take effect on January 1, 2003.

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